

**Combining and Individual Fund  
Financial Statements –  
Nonmajor Funds**



## **Nonmajor Governmental Funds**

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The nonmajor governmental funds fall into the four categories of special revenue, debt service, capital projects and permanent funds as described below.

**Special Revenue Funds** are used to account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments and for major capital projects) that are legally restricted to expenditures for specified purposes.

**Debt Service Funds** are used to account for the accumulation of resources for, and the payment of, principal and interest on the state's general obligation bonds.

**Capital Projects Funds** are used to account for the acquisition and construction of major capital facilities (other than those financed by proprietary funds for individuals, private organizations, or other governments).

**Permanent Funds** are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for the benefit of the state or its citizenry.

## Combining Balance Sheet - by Fund Type

### Nonmajor Governmental Funds

June 30, 2003

(expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Permanent	Total
<b>Assets:</b>					
Cash and pooled investments	\$ 1,875,370	\$ 107,717	\$ 257,506	\$ 15,187	\$ 2,255,780
Investments	34,067	312	169	172,877	207,425
Taxes receivable (net of allowance)	94,563	-	-	-	94,563
Other receivables (net of allowance)	379,104	2	9,440	1,565	390,111
Due from other funds	218,756	1,533	39,204	1	259,494
Due from other governments	1,309,174	-	7,134	13	1,316,321
Inventories	32,016	-	-	-	32,016
<b>Total Assets</b>	<b>\$ 3,943,050</b>	<b>\$ 109,564</b>	<b>\$ 313,453</b>	<b>\$ 189,643</b>	<b>\$ 4,555,710</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 208,518	\$ -	\$ 43,701	\$ -	\$ 252,219
Contracts and retainages payable	45,423	-	34,202	-	79,625
Accrued liabilities	70,335	86	5,426	32	75,879
Obligations under security lending agreements	141,793	9,124	4,950	15,111	170,978
Due to other funds	189,176	-	27,797	651	217,624
Due to other governments	123,761	-	1,142	-	124,903
Deferred revenues	457,355	-	9,549	-	466,904
Claims and judgments payable, current	31,322	-	-	-	31,322
<b>Total Liabilities</b>	<b>1,267,683</b>	<b>9,210</b>	<b>126,767</b>	<b>15,794</b>	<b>1,419,454</b>
<b>Fund Balances:</b>					
Reserved for:					
Encumbrances	270,640	-	76,056	-	346,696
Inventories	32,016	-	-	-	32,016
Permanent funds	-	-	-	173,849	173,849
Other specific purposes	1,156,364	-	1,003	-	1,157,367
Unreserved, designated for:					
Unrealized gains	4,776	-	-	-	4,776
Debt service	-	100,354	-	-	100,354
Other specific purposes	168	-	-	-	168
Unreserved, undesignated reported in:					
Special Revenue Funds	1,211,403	-	-	-	1,211,403
Capital Projects Funds	-	-	109,627	-	109,627
<b>Total Fund Balances</b>	<b>2,675,367</b>	<b>100,354</b>	<b>186,686</b>	<b>173,849</b>	<b>3,136,256</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 3,943,050</b>	<b>\$ 109,564</b>	<b>\$ 313,453</b>	<b>\$ 189,643</b>	<b>\$ 4,555,710</b>

## Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - by Fund Type

### Nonmajor Governmental Funds

For the Fiscal Year Ended June 30, 2003

(expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Permanent	Total
<b>Revenues:</b>					
Retail sales and use taxes	\$ 26,299	\$ -	\$ -	\$ -	\$ 26,299
Business and occupation taxes	47,077	-	-	-	47,077
Property taxes	133,876	-	-	-	133,876
Excise taxes	68,785	-	-	-	68,785
Motor vehicle and fuel taxes	752,392	-	-	-	752,392
Other taxes	564,444	-	-	-	564,444
Licenses, permits, and fees	575,559	-	-	-	575,559
Timber sales	112,243	-	4,892	-	117,135
Other contracts and grants	12,976	-	1,499	-	14,475
Federal grants-in-aid	845,198	-	1,931	-	847,129
Charges for services	346,928	-	29,172	-	376,100
Investment income	43,949	1,286	4,470	16,695	66,400
Miscellaneous revenue	438,707	6,338	47,640	2,050	494,735
<b>Total Revenues</b>	<b>3,968,433</b>	<b>7,624</b>	<b>89,604</b>	<b>18,745</b>	<b>4,084,406</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	236,151	-	71,305	-	307,456
Human services	988,806	-	10,638	-	999,444
Natural resources and recreation	392,888	-	25,862	-	418,750
Transportation	1,344,384	-	1,446	-	1,345,830
Education	449,322	-	94,115	-	543,437
<b>Intergovernmental</b>	<b>314,597</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>314,597</b>
<b>Capital outlays</b>	<b>795,256</b>	<b>-</b>	<b>539,693</b>	<b>-</b>	<b>1,334,949</b>
<b>Debt service:</b>					
Principal	6,968	407,874	294	-	415,136
Interest	5,513	407,294	601	-	413,408
<b>Total Expenditures</b>	<b>4,533,885</b>	<b>815,168</b>	<b>743,954</b>	<b>-</b>	<b>6,093,007</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(565,452)</b>	<b>(807,544)</b>	<b>(654,350)</b>	<b>18,745</b>	<b>(2,008,601)</b>
<b>Other Financing Sources (Uses):</b>					
Bonds issued	416,682	-	358,805	-	775,487
Refunding bonds issued	-	753,160	-	-	753,160
Payment to refunded bond escrow agent	-	(790,119)	-	-	(790,119)
Notes issued	2,106	-	-	-	2,106
Bond issue premium (discount)	3,104	41,978	13,268	-	58,350
Transfers in	1,008,556	839,165	161,516	-	2,009,237
Transfers (out)	(1,008,615)	(37,843)	(33,911)	(8,446)	(1,088,815)
<b>Total Other Financing Sources (Uses)</b>	<b>421,833</b>	<b>806,341</b>	<b>499,678</b>	<b>(8,446)</b>	<b>1,719,406</b>
<b>Net change in fund balances</b>	<b>(143,619)</b>	<b>(1,203)</b>	<b>(154,672)</b>	<b>10,299</b>	<b>(289,195)</b>
<b>Fund Balances - Beginning, as restated</b>	<b>2,818,986</b>	<b>101,557</b>	<b>341,358</b>	<b>163,550</b>	<b>3,425,451</b>
<b>Fund Balances - Ending</b>	<b>\$ 2,675,367</b>	<b>\$ 100,354</b>	<b>\$ 186,686</b>	<b>\$ 173,849</b>	<b>\$ 3,136,256</b>

